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Subsidiary Body for Implementation

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Item 18(a) of the provisional agenda

Administrative, financial and institutional matters

Budget performance for the biennium 2012–2013

Interim financial statements for the biennium 2012–2013 as at 31 December 2012

Note by the Executive Secretary

Summary

This document contains the interim financial statements for the biennium 2012–2013, as at 31 December 2012, which have not been audited by the United Nations Board of Auditors. The interim financial statements are attached as an annex to this document and reproduced as received, without formal editing. The Subsidiary Body for Implementation may wish to take note of the report and propose appropriate recommendations to be included in draft decisions on administrative and financial matters to be adopted by the Conference of the Parties at its nineteenth session and the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its ninth session.

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Annex**Interim Financial Statements****for the biennium 2012–2013****as at 31 December 2012**

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I. Certification of the Interim Financial Statements

1. The interim financial statements of the United Nations Framework Convention on Climate Change (UNFCCC) for the biennium 2012-2013, as at 31 December 2012 have been prepared in accordance with financial rule 106.10. They include all trust funds and special accounts operated by UNFCCC.
2. A summary of significant accounting policies applied in the preparation of these statements is included as notes to the financial statements. The notes provide additional information and clarification of the financial activities undertaken by UNFCCC during the period covered by the statements, for which the Executive Secretary had administrative responsibility.
3. I certify that the appended financial statements of the United Nations Framework Convention on Climate Change for the biennium 2012-2013 as at 31 December 2012 are correct.

Christiana Figueres
Executive Secretary
27 March 2013

II. Narrative financial report

A. Introduction

4. The United Nations Framework Convention on Climate Change (UNFCCC) submits herewith the financial statements for the biennium 2012–2013 as at 31 December 2012. The report is presented in accordance with the financial procedures¹ of the Conference of the Parties (COP), its subsidiary bodies and its secretariat as well as the United Nations System Accounting Standards².

5. The objective of the financial statements is to provide information about the financial position and performance of the organization, changes in its financial position and compliance with legislative and other authorities. The attached financial statements include:

- Financial highlights in summary;
- Statement of income and expenditure, changes in reserves and fund balances (Statement I);
- Statement of assets, liabilities and reserves and fund balances (Statement II);
- Statement of cash flow (Statement III);
- Statement or schedule of appropriations by programme (Statement IV);
- Notes to the financial statements;
- Detailed schedules on status of outstanding indicative contributions;
- Annexes to the financial statements.

¹ Decision 15/CP.1 of 7 April 1995

² United Nations System Accounting Standards Revision IX of February 2010

B. Financial highlights

1. Overall financial results and trends

6. The following section provides an overview of the performance of UNFCCC. The overall results and trends are expressed in millions of United States dollars and the individual Trust Funds are expressed in thousands of United States dollars.

Table 1. UNFCCC consolidated total income
(millions of United States dollars)

	2010	2011	2012	Increase or decrease 2010/2012
Indicative contributions	34.5	30.7	33.0	(4%)
Voluntary contributions	35	39.3	36.7	5%
CDM share of proceeds and fees	35.2	71.6	119.5	239%
Other income	3.2	2.8	2.4	-25%
Total income	107.9	144.4	191.6	78%

Table 2. UNFCCC consolidated total expenditure and programme support costs
(millions of United States dollars)

	2010	2011	2012	Increase or decrease 2010/2012
Staff and other personnel costs	53.1	65.5	65.5	23%
Other direct expenditure	45.4	58.1	45.4	0%
Total direct expenditure	98.5	123.6	110.9	13%
Programme support costs	9.6	11.8	11.0	15%

Table 3. UNFCCC consolidated assets, liabilities and fund balances
(millions of United States dollars)

	2010	2011	2012	Increase or decrease 2010/2012
Cash and term deposits	156.8	190.0	265.1	69.1%
Accounts receivable and other assets	11.4	17.1	27.4	140.4%
Unliquidated obligations	(13.5)	(19.1)	(15.9)	17.8%
Other liabilities (analysed below)	(27.7)	(42.7)	(47.1)	70.0%
Operating and working capital reserves	(56.0)	(57.9)	(53.6)	-4.3%
Overall cumulative surplus	71.0	87.4	175.9	147.7%
Analysis of other liabilities:				
End of service and post retirement	21.7	36.9	42.5	95.9%
Inter-fund balances payable	0	0	0	
Contributions received in advance	3.7	4.3	2.8	180.0%
Other accounts payable	2.3	1.5	1.8	80.0%
Total other liabilities	27.7	42.7	47.1	70.0%

2. Trust Fund for the Core Budget of the UNFCCC

7. **Objective of the Fund:** The Trust Fund for the Core Budget of the UNFCCC supports the core functions of the secretariat. The main source of income are indicative contributions by all Parties based on the United Nations scale of assessment.

Table 4: Summary accounts for the Trust Fund for the core budget
(thousands of United States dollars)

	2010	2011	2012	Increase or decrease 2010/2012
Summary financial position				
Income and expenditure				
Total income	31 551	28 075	30 527	(3.2%)
Total direct expenditure	(24 718)	(27 617)	(25 302)	2.4%
Programme support costs	(2 893)	(3 750)	(3 216)	11.2%
Excess of income over expenditure	3 940	(3 292)	2 009	(49.0%)
Assets, liabilities and fund balances				
Cash and short-term deposits	15 779	14 799	12 351	(21.7%)
Other assets	4 784	4 355	7 033	47.0%
Unliquidated obligations	(1 734)	(3 394)	(1 940)	11.9%
Other liabilities	(3 502)	(3 724)	(2 881)	(17.7%)
Working capital reserve	(2 406)	(2 468)	(2 675)	11.2%
Cumulative surplus	12 921	9 568	11 888	(8.0%)

3. Trust Fund for Participation in the UNFCCC Process

8. **Objective of the Fund :** The Trust Fund for Participation in the UNFCCC Process supports participation of representatives from eligible developing country Parties and Parties with economies in transition in the sessions of the COP and its subsidiary bodies, using voluntary contributions.

Table 5: Summary accounts for the Trust Fund for the participation in the UNFCCC process
(thousands of United States dollars)

Summary financial position	2010	2011	2012	Increase or decrease 2010/2012
Income and expenditure				
Total income	7 973	6 867	4 937	(38.1%)
Total direct expenditure	(7 219)	(5 956)	(5 213)	(27.8%)
Programme support costs	(891)	(771)	(650)	(27.0%)
Excess of income over expenditure	(137.0)	140	(926)	575.9%
Assets, liabilities and fund balances				
Cash and short-term deposits	7 251	5 199	4 111	(43.3%)
Other assets	14	82	416	2871.4%
Unliquidated obligations	(2 276)	(159)	(116)	(94.9%)
Other liabilities	(3)	(1)	(6)	100.0%
Operating reserve	(814)	(673)	(597)	(26.7%)
Cumulative surplus	4 172	4 448	3 808	(8.7%)

4. Trust Fund for Supplementary Activities

9. **Objective of the Fund:** The Trust Fund for Supplementary Activities supports mandated activities for which provisions are not made under the core budget. Funds are contributed voluntarily by Parties.

Table 6: Summary accounts for the Trust Fund for supplementary activities
(thousands of United States dollars)

Summary financial position	2010	2011	2012	Increase or decrease 2010/2012
Income and expenditure				
Total income	19 999	24 945	28 856	44.3%
Total direct expenditure	(15 925)	(21 952)	(15 499)	(2.7%)
Programme support costs	(1 794)	(2 707)	(1 857)	3.5%
Excess of income over expenditure	2 280	286	11 500	404.4%
Assets, liabilities and fund balances				
Cash and short-term deposits	27 531	28 132	38 800	40.9%
Other assets	2 824	7 221	4 860	72.1%
Unliquidated obligations	(2 512)	(8 759)	(4 446)	77.0%
Other liabilities	(279)	(59)	(85)	(69.5%)
Operating reserve	(2 654)	(3 699)	(2 500)	(5.8%)
Cumulative surplus	24 910	22 836	36 629	47.0%

5. Trust Fund for the Clean Development Mechanism

10. **Objective of the Fund:** The Trust Fund for the Clean Development Mechanism supports the administration of the clean development mechanism. It enables Annex I Parties to meet their emission limitation and reduction commitments by using certified emission reductions (CERs) generated from CDM projects. It receives shares of proceeds from CDM projects and fees related to the management of CDM activities.

Table 7: Summary accounts for the Trust Fund for clean development mechanism
(thousands of United States dollars)

Summary financial position	2010	2011	2012	Increase or decrease 2010/2012
Income and expenditure				
Total income	36 144	70 723	114 349	216.4%
Total direct expenditure	(27 732)	(31 156)	(37 099)	33.8%
Programme support costs	(3 300)	(3 980)	(4 676)	41.7%
Excess of income over expenditure	5 112	35 587	72 574	1319.7%
Assets, liabilities and fund balances				
Cash and short-term deposits	85 841	119 607	185 512	116.1%
Other assets	1 464	2 639	12 148	729.8%
Unliquidated obligations	(3 285)	(2 612)	(4 117)	25.3%
Other liabilities	(355)	(431)	(814)	129.3%
Operating reserve	(45 000)	(45 000)	(45 000)	0.0%
Cumulative surplus	38 665	74 203	147 729	282.1%

6. Trust Fund for the International Transaction Log

11. **Objective of the Fund:** The Conference of the Parties serving as the meeting of the parties to the Kyoto Protocol (CMP), by its decision 13/CMP.1 in 2005, requested the secretariat to establish and maintain the ITL to verify the validity of transactions undertaken by national registries of Annex B Parties and CDM registry. The ITL takes a central role between registries and is an essential component of the settlement infrastructure for emissions trading under the Kyoto Protocol. The Trust Fund for the International Transaction Log covers the resource requirements for activities assigned to the ITL administrator. The income is drawn from indicative contributions based on a scale of assessment.

Table 8: Summary accounts for the Trust Fund for the international transaction log
(thousands of United States dollars)

Summary financial position	2010	2011	2012	Increase or decrease 2010/2012
Income and expenditure				
Total income	4 430	4 091	3 785	(14.6%)
Total direct expenditure	(3 507)	(2 473)	(2 389)	(31.9%)
Programme support costs	(377)	(338)	(307)	(18.6%)
Excess of income over expenditure	546	1 280	1 089	99.5%
Assets, liabilities and fund balances				
Cash and short-term deposits	5 828	6 964	7 216	23.8%
Other assets	14	88	343	2350.0%
Unliquidated obligations	(636)	(524)	(650)	2.2%
Other liabilities	(1 463)	(1 505)	(710)	(51.5%)
Operating reserve	(350)	(323)	(318)	(9.1%)
Cumulative surplus	3 393	4 700	5 881	73.3%

7. Trust Fund for the Special Annual Contribution from the Government of Germany

12. **Objective of the Fund:** The Trust Fund for the Special Annual Contribution from the Government of Germany (the Bonn Fund) is used to finance the logistical arrangements of events taking place in Germany, including workshops and the sessions of the subsidiary bodies.

Table 9: Summary accounts for the Trust Fund for special annual contribution from the Government of Germany

Summary financial position	2010	2011	2012	Increase or decrease 2010/2012
Income and expenditure				
Total income	2 421	2 468	2 353	(2.8%)
Total direct expenditure	(2 322)	(2 128)	(2 099)	(9.6%)
Programme support costs	(307)	(271)	(269)	(12.4%)
Excess of income over expenditure	(208)	69	(15)	(92.8%)
Savings on prior period obligations				
Assets, liabilities and fund balances				
Cash and short-term deposits	310	253	260	(16.1%)
Other assets	48	50	163	239.6%
Unliquidated obligations	(41)	(27)	(163)	297.6%
Other liabilities	(111)	0	0	(100.0%)
Operating reserve	(300)	(300)	(300)	0.0%
Cumulative surplus	(95)	(24)	(40)	(57.9%)

8. Programme support costs

13. **Objective of the Special Account:** This account is used to manage the overhead charges payable on all trust funds of the UNFCCC to cover costs relating to administrative services.

Table 11: Summary accounts for programme support costs account
(thousands of United States dollars)

Summary financial position	2010	2011	2012	Increase or decrease 2010/2012
Income and expenditure				
Total income	9 833	12 584	11 256	14.5%
Total direct expenditure	(8 959)	(10 959)	(10 288)	14.8%
Excess of income over expenditure	874	1 625	968	10.8%
Savings on prior period obligations				
Assets, liabilities and fund balances				
Cash and short-term deposits	11 698	13 257	14 018	19.8%
Other assets	402	559	1 189	195.8%
Unliquidated obligations	(398)	(453)	(800)	101.0%
Other liabilities	(11)	(46)	(85)	672.7%
Operating reserve	(4 481)	(5 479)	(2 251)	-49.8%
Cumulative surplus	7 210	7 838	12 071	67.4%

9. Conference and other recoverable costs

14. **Objective of the Special Account:** Income and expenditure under this special account is principally in respect to costs associated with the hosting of Conferences of the Parties under the host country agreement. Balances on this account after closure of the events and finalisation of the accounts are refunded to the host country in line with the host country agreements. An administrative charge of 5 per cent of the total expenditure per activity is applied to cover administrative overheads and is transferred upon the closure of the respective activities.

Table 11: Summary accounts for conference and other recoverable costs account
(thousands of United States dollars)

Summary financial position	2010	2011	2012	Increase or decrease 2010/2012
Income and expenditure				
Total income	5 000	6 629	6 536	30.7%
Total direct expenditure	(5 000)	(6 095)	(7 331)	46.6%
Excess of income over expenditure	0	534	(795)	
Refunds to donors or project fees refunds				
Savings on prior period obligations				
Assets, liabilities and fund balances				
Cash and short-term deposits	2 537	1 750	2 851	12.4%
Other assets	1 835	2 076	1 294	(29.5%)
Unliquidated obligations	(2 595)	(3 123)	(3 639)	40.2%
Other liabilities	(279)	(43)	(42)	(84.9%)
Cumulative surplus	1 498	660	464	(69.0%)

III. Financial Statements for the Biennium 2012-2013

A. Statement I

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2012-2013 ending 31 December 2012 (Thousands of United States dollars)

	Trust Fund for the Core Budget of the UNFCCC	Trust Fund for Participation in the UNFCCC process	Trust Fund for Supplementary Activities	Trust Fund for the Clean Development Mechanism	Trust Fund for the International Transaction Log	Trust Fund for the Special Annual Contribution from the Government of Germany
INCOME:						
Indicative contributions	29 318				3 727	
Voluntary contributions	991	4 887	22 223	35		2 345
Programme support cost income						
Other income						
CDM and JI fees			6 345	113 161		
Interest income	123	40	227	1 096	57	7
Other/miscellaneous income	95	10	61	57	1	1
TOTAL INCOME	30 527	4 937	28 856	114 349	3 785	2 353
EXPENDITURE:						
Staff and other personnel costs	18 840		4 885	20 749	744	724
Consultants	1 062		1 310	2 944	45	2
Experts	955		1 862	3 369		
Travel	1 020	5 199	2 731	2 313	8	75
Contractual services	826		343	3 080	1 576	
Operating expenses	1 203	8	4 284	3 902	82	1 265
Acquisitions	397		34	323		5
Fellowships grants	973		12	275	(2)	7
Exchange revaluation differences	26	6	38	144	(64)	21
Total direct expenditure	25 302	5 213	15 499	37 099	2 389	2 099
Programme support costs	3 216	650	1 857	4 676	307	269
TOTAL EXPENDITURE	28 518	5 863	17 356	41 775	2 696	2 368
Prior period adjustments						
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	2 009	(926)	11 500	72 574	1 089	(15)
RESERVES AND FUND BALANCES						
As at 1 January 2012	12 036	5 121	26 535	119 203	5 024	275
Refunds to donors or project fees refunds			(18)	(42)		
Reserves adjustments						(10)
Savings on prior period obligations	518	210	1 112	994	86	10
Net excess (shortfall) of income over expenditure	2 009	(926)	11 500	72 574	1 089	(15)
RESERVES & FUND BALANCES AS AT 31 DECEMBER 2012	14 563	4 405	39 129	192 729	6 199	260

a The accompanying notes are an integral part of the financial statements.

b Programme Support Costs income under the totals column have been netted off with the equivalent expenditure. It totalled USD 10.98 million in 2012 compared to USD 9.56 million in 2010. These internal cross charges are not shown under the overall totals

STATEMENT I continued

	Special account for UNFCCC programme support costs	Special account for conferences and other recoverable costs	End-of-service and post retirement benefits	Total 2012	^a Notes	Total 2010
INCOME:						
Indicative contributions				33 045	4	34 453
Voluntary contributions		6 223		36 704	4	35 001
Programme support cost income	10 975				^b 12	
Other income						
CDM and JI fees				119 506	4	35 225
Interest income	113	15		1 678	4	2 267
Other/miscellaneous income	168	298		691	4	932
TOTAL INCOME	11 256	6 536		191 624		107 878
EXPENDITURE:						
Staff and other personnel costs	7 189	338		53 469	5	45 434
Consultants	326	134		5 823		3 020
Experts				6 186		4 672
Travel	17	2 929		14 292		18 424
Contractual services	515	119		6 459		3 778
Operating expenses	1 142	839	5 628	18 353		14 086
Acquisitions	114	2 559		3 432		867
Fellowships grants	970	411		2 646		3 253
Exchange revaluation differences	15	2		188		4 999
Total direct expenditure	10 288	7 331	5 628	110 848		98 533
Programme support costs						
TOTAL EXPENDITURE	10 288	7 331	5 628	110 848		98 533
Prior period adjustments						0
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE						
	968	(795)	(5 628)	80 776		9 356
RESERVES AND FUND BALANCES						
As at 1 January 2012	13 317	660	(36 856)	145 315		115 316
Refunds to donors or project fees refunds				(60)	7	(2 104)
Reserves adjustments				(10)		(1)
Savings on prior period obligations	37	599		3 566		4 443
Net excess (shortfall) of income over expenditure	968	(795)	(5 628)	80 776		9 356
RESERVES & FUND BALANCES AS AT 31 DECEMBER 2012						
	14 322	464	(42 484)	229 587		127 010

^a The accompanying notes are an integral part of the financial statements.

B. Statement II

**Statement of assets, liabilities, reserves and fund balances for the
biennium 2012-2013 as at 31 December 2012**
(Thousands of United States dollars)

	Trust Fund for the Core Budget of the UNFCCC	Trust Fund for Participation in the UNFCCC process	Trust Fund for Supplementary Activities	Trust Fund for the Clean Development Mechanism	Trust Fund for the International Transaction Log	Trust Fund for the Special Annual Contribution from the Government of Germany
ASSETS						
Cash and term deposits	12 351	4 111	38 800	185 512	7 216	260
Accounts receivable						
Indicative contributions receivable	4 588					
Inter-fund balances receivable	691	364	1 294	5 995	331	12
Service clearing account - UNDP			208			
Other accounts receivable	1 348	52	3 331	5 814	7	137
Deferred charges	406		27	339	5	14
TOTAL ASSETS	19 384	4 527	43 660	197 660	7 559	423
LIABILITIES						
Contributions/payments received in advance	2 100				700	
Unliquidated obligations	1 940	116	4 446	4 117	650	163
Accounts payable						
Inter-fund balances payable						
Service clearing account - UNDP						
Other accounts payable	781	6	85	814	10	
End-of-service and post retirement liabilities						
TOTAL LIABILITIES	4 821	122	4 531	4 931	1 360	163
RESERVES AND FUND BALANCES						
Operating reserve		597	2 500	45 000	318	300
Working capital reserve	2 675					
Reserve for allocations						
Cumulative surplus	11 888	3 808	36 629	147 729	5 881	(40)
End of service and post retirement benefits						
TOTAL RESERVES AND FUND BALANCES	14 563	4 405	39 129	192 729	6 199	260
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	19 384	4 527	43 660	197 660	7 559	423

^a The accompanying notes are an integral part of the financial statements.

STATEMENT II continued

	Special account for UNFCCC programme support costs	Special account for conferences and other recoverable costs	End-of-service and post retirement benefits	Total 2012	Notes ^a	Total 2010
ASSETS						
Cash and term deposits	14 018	2 851	.	265 119	⁸	156 776
Accounts receivable						
Indicative contributions receivable				4 588	⁹	2 315
Inter-fund balances receivable	629	93		9 409		111
Service clearing account - UNDP				208		145
Other accounts receivable	541	1 201		12 431	⁹	8 158
Deferred charges	19			810		654
TOTAL ASSETS	15 207	4 145		292 565		168 159
LIABILITIES						
Contributions/payments received in advance				2 800		3 715
Unliquidated obligations	800	3 639		15 871		13 477
Accounts payable				0		
Inter-fund balances payable				0		2
Service clearing account - UNDP				0		0
Other accounts payable	85	42		1 823	¹⁰	2 286
End-of-service and post retirement liabilities			42 484	42 484		21 669
TOTAL LIABILITIES	885	3 681	42 484	62 978		41 149
RESERVES AND FUND BALANCES						
Operating reserve	2 251			50 966	¹¹	53 599
Working capital reserve				2 675	¹¹	2 406
Reserve for allocations				0		0
Cumulative surplus	12 071	464		218 430		92 674
End of service and post retirement benefits			(42 484)	(42 484)		(21 669)
TOTAL RESERVES AND FUND BALANCES	14 322	464	(42 484)	229 587		127 010
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	15 207	4 145		292 565		168 159

^a The accompanying notes are an integral part of the financial statements.

C. Statement III
Statement of cash flow for the biennium 2012-2013 ending 31 December 2012
(Thousands of United States dollars)

	Trust Fund for the Core Budget of the UNFCCC	Trust Fund for Participation in the UNFCCC process	Trust Fund for Supplementary Activities	Trust Fund for the Clean Development Mechanism	Trust Fund for the International Transaction Log	Trust Fund for the Special Annual Contribution from the Government of Germany
CASH FLOWS FROM OPERATING ACTIVITIES:						
Net excess (shortfall) of income over expenditures	2 009	(926)	11 500	72 574	1 089	(15)
(Increase) decrease in contributions receivable	(2 009)					
(Increase)/decrease in other accounts receivable	61	(6)	3 565	(4 372)	23	(103)
(Increase)/decrease in other assets	(151)		30	(21)		(1)
Increase/(decrease) in contributions received in advance	(795)				(716)	
Increase/(decrease) in accounts payable	(46)	5	26	383	(77)	
Increase/(decrease) in unliquidated obligations	(1 454)	(43)	(4 313)	1 505	126	136
Increase/(decrease) in end-of-service and post retirement liabilities						
Less: Interest income received	(123)	(40)	(227)	(1 096)	57	7
NET CASH FROM OPERATING ACTIVITIES	(2 508)	(1 010)	10 581	68 973	502	24
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:						
(Increase)/decrease in inter-fund balances receivable	(580)	(328)	(1 233)	(5 116)	(278)	(10)
Increase/(decrease) in inter-fund balances payable						
Plus: Interest income received	123	40	227	1 096	(57)	(7)
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	(457)	(288)	(1 006)	(4 020)	(335)	(17)
CASH FLOWS FROM OTHER SOURCES:						
Savings on prior periods' obligations	518	210	1 112	994	86	9
Refunds to donors			(19)	(42)		
Reserves adjustments						
NET CASH FROM OTHER SOURCES	518	210	1 093	952	86	9
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	(2 447)	(1 088)	10 668	65 905	253	16
CASH AND TERM DEPOSITS AT BEGINNING OF PERIOD	14 799	5 199	28 132	119 607	6 964	253
CASH AND TERM DEPOSITS AT END OF PERIOD	12 352	4 111	38 800	185 512	7 217	269

a The accompanying notes are an integral part of the financial statements.

STATEMENT III continued

	Special account for UNFCCC programme support costs	Special account for conferences and other recoverable costs	End-of-service and post retirement benefits	Total 2012 Notes a	Total 2010
CASH FLOWS FROM OPERATING ACTIVITIES:					
Net excess (shortfall) of income over expenditures	968	(795)	(5 628)	80 776	9 356
(Increase) decrease in contributions receivable				(2 009)	3 435
(Increase)/decrease in other accounts receivable	(114)	862		(84)	(1 974)
(Increase)/decrease in other assets	14			(129)	174
Increase/(decrease) in contributions received in advance				(1 511)	(363)
Increase/(decrease) in accounts payable	38			329	(473)
Increase/(decrease) in unliquidated obligations	347	515		(3 181)	(2 400)
Increase/(decrease) in end-of-service and post retirement liabilities			5 628	5 628	3 201
Less: Interest income received	113	15		(1 294)	(2 267)
NET CASH FROM OPERATING ACTIVITIES	1 366	597		78 525	8 689
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:					
(Increase)/decrease in inter-fund balances receivable	(529)	(80)		(8 154)	(111)
Increase/(decrease) in inter-fund balances payable	1			1	(312)
Plus: Interest income received	(113)	(15)		1 294	2 267
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	(641)	(95)		(6 859)	1 844
CASH FLOWS FROM OTHER SOURCES:					
Savings on prior periods' obligations	36	599		3 564	4 443
Refunds to donors				(61)	(2 105)
Reserves adjustments					(1)
NET CASH FROM OTHER SOURCES	36	599		3 504	2 337
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	761	1 101		75 170	12 870
CASH AND TERM DEPOSITS AT BEGINNING OF PERIOD	13 257	1 750		189 961	143 906
CASH AND TERM DEPOSITS AT END OF PERIOD	14 018	2 851		265 131 ⁸	156 776

a The accompanying notes are an integral part of the financial statements.

Statement IV
The Core budget: statement of appropriations for the biennium 2012-2013
ending 31 December 2012
(Thousands of euros)

Budget Classification	Approved Budget	Expenditure			Balance on budget	Percentage of expenditure over budget
		Disburse- ments	Unliquidated obligations	Total expenditure		
Programme appropriations						
Executive Direction and Management	2 186	1 916	4	1 920	266	88%
Mitigation, Data and Analysis	5 145	4 431	165	4 596	549	89%
Finance, Technology and Capacity-building	2 868	2 271	90	2 361	507	82%
Adaptation	1 895	1 591	38	1 629	266	86%
Sustainable Development Mechanisms	560	513	5	518	42	93%
Legal Affairs	1 355	1 185	23	1 208	147	89%
Conference Affairs Services	1 643	1 394	33	1 427	216	87%
Communication and Knowledge Management Services	1 707	1 523	32	1 555	152	91%
Secretariat-wide Costs	1 691	744	823	1 567	124	93%
Information Technology Services	3 122	2 604	257	2 861	261	92%
less 3% efficiency gain	(665)				(665)	
Total	21 507	18 172	1 470	19 642	1 865	91%

D. Schedule 1.1
Status of indicative contributions to the Convention for the biennium
2012-2013 as at 31 December 2012 (in Euro unless otherwise indicated)

Party	Indicative contributions receivable for 2012	Contributions received in advance as at 01 Jan 2012	Remittances received in 2012	Indicative contributions received in advance for 2013	Indicative contributions receivable as at 31 Dec 2012	Indicative contributions outstanding from prior periods (in EUR)	Indicative contributions outstanding from prior periods (in USD)
Afghanistan	603		577		26		
Albania	1 506	1 500	1 481	1 475			
Algeria	19 282	19 282					
Andorra	1 054		1 032		22		
Angola	1 506	1 506					
Antigua and Barbuda	301				301	508	
Argentina	43 234	8 583	34 652	1			
Armenia	753		753				
Australia	291 192		291 192				
Austria	128 197		128 197				
Azerbaijan	2 260		2 260				
Bahamas	2 712	2 712					
Bahrain	5 875				5 875	9 917	18 006
Bangladesh	1 506				1 506	2 250	
Barbados	1 205		1 205				
Belarus	6 327		6 327				
Belgium	161 941		161 941				
Belize	155	155					
Benin	452				452	763	133
Bhutan	155		306	151			
Bolivia	1 054	1 054					
Bosnia & Herzegovina	2 109		2 109				
Botswana	2 712	2 712					
Brazil	242 685	710	241 975				
Brunei Darussalam	4 218				4 218	2 974	
Bulgaria	5 724		5 724				
Burkina Faso	452				452	763	425
Burundi	155				155	261	2 203
Cambodia	452		452				
Cameroon	1 657				1 657	2 797	90
Canada	483 111	483 111	473 186	473 186			
Cape Verde	155				155	261	178
Central African Republic	155	155					
Chad	301				301	508	3 005
Chile	35 552	35 552					
China	480 399		480 399				
Colombia	21 693	1 175	20 518				
Comoros	155				155	261	30
Congo	452				452	286	
Cook Islands	155		153		2		

Schedule 1.1 (continued)

Party	Indicative contributions receivable for 2012	Contributions received in advance as at 01 Jan 2012	Remittances received in 2012	Indicative contributions received in advance for 2013	Indicative contributions receivable as at 31 Dec 2012	Indicative contributions outstanding from prior periods (in EUR)	Indicative contributions outstanding from prior periods (in USD)
Costa Rica	5 122				5 122	2 318	
Cote d'Ivoire	1 506				1 506	2 542	1 459
Croatia	14 612		28 924	14 312			
Cuba	10 696				10 696	18 055	9 928
Cyprus	6 930				6 930		
Czech Republic	52 574		104 068	51 494			
Korea (North)	1 054				1 054	1 780	
Democratic Republic of Congo	452				452	763	4 289
Denmark	110 873	110 873	108 595	108 595			
Djibouti	155				155	261	960
Dominica	155				155	261	3 005
Dominican Republic	6 327				6 327	10 680	29 960
Ecuador	6 026		6 257	231			
Egypt	14 160		14 160				
El Salvador	2 862				2 862	4 831	
Equatorial Guinea	1 205				1 205	2 034	
Eritrea	155	155					
Estonia	6 026		6 026				
Ethiopia	1 205				1 205	623	
European Union	386 275		386 275				
Fiji	603	603					
Finland	85 264	85 264	83 512	83 512			
France	922 385		922 385				
Gabon	2 109				2 109	2 050	
Gambia	155				155	261	472
Georgia	904		315		589		
Germany	1 207 852		1 207 852				
Ghana	904		1 827	923			
Greece	104 094				104 094		
Grenada	155				155	261	
Guatemala	4 218				4 218	2 329	
Guinea	301				301	508	5 259
Guinea-Bissau	155				155	261	2 953
Guyana	155	155					
Haiti	452				452	763	308
Honduras	1 205				1 205	1 006	
Hungary	43 837	43 837					
Iceland	6 327		12 506	6 179			
India	80 443				80 443	67 147	
Indonesia	35 853		35 853				

Schedule 1.1 (continued)

Party	Indicative contributions receivable for 2012	Contributions received in advance as at 01 Jan 2012	Remittances received in 2012	Indicative contributions received in advance for 2013	Indicative contributions receivable as at 31 Dec 2012	Indicative contributions outstanding from prior periods (in EUR)	Indicative contributions outstanding from prior periods (in USD)
Iran, Islamic Republic of	35 100				35 100	59 250	75 770
Iraq	3 013		3 013				
Ireland	75 020	75 020	73 479	73 479			
Israel	57 847		57 847				
Italy	753 062				753 062	1 534	
Jamaica	2 109				2 109	1 377	
Japan	1 887 552		1 887 552				
Jordan	2 109		1 667		442		
Kazakhstan	11 449		11 414		35		
Kenya	1 808		1 808				
Kiribati	155	155					
Kuwait	39 619				39 619	66 879	
Kyrgyzstan	155		59		96		
Lao People's Democratic Republic	155				155	261	316
Latvia	5 724	5 724	5 607	5 607			
Lebanon	4 971				4 971	8 392	6 761
Lesotho	155	155					
Liberia	155				155	261	776
Libyan Arab Jamahiriya	19 433				19 433	32 804	66 351
Liechtenstein	1 356		1 356				
Lithuania	9 792		9 792				
Luxembourg	13 558				13 558		
Madagascar	452		452				
Malawi	155				155	143	
Malaysia	38 113	38 076	37 367	37 330			
Maldives	155	155					
Mali	452	303			149		
Malta	2 561		2 561				
Marshall Islands	155	155					
Mauritania	155				155	261	2 570
Mauritius	1 657		1 657				
Mexico	354 914		354 914				
Micronesia, (Federated States of)	155				155	27	
Monaco	452		452				
Mongolia	301		301				
Montenegro	603				603	43	
Morocco	8 737		8 729		8		
Mozambique	452	303	163	14			
Myanmar	904				904	754	
Namibia	1 205		2 385	1 180			

Schedule 1.1 (continued)

Party	Indicative contributions receivable for 2012	Contributions received in advance as at 01 Jan 2012	Remittances received in 2012	Indicative contributions received in advance for 2013	Indicative contributions receivable as at 31 Dec 2012	Indicative contributions outstanding from prior periods (in EUR)	Indicative contributions outstanding from prior periods (in USD)
Nauru	155				155	261	1 640
Nepal	904				904	1 525	4 614
Netherlands	279 442		279 442				
New Zealand	41 125	41 125	40 281	40 281			
Nicaragua	452				452	763	848
Niger	301				301	508	1 088
Nigeria	11 750				11 750	19 835	22 080
Niue	155		43		112		
Norway	131 210		131 210				
Oman	12 955		12 955				
Pakistan	12 353				12 353	20 852	4 641
Palau	155				155	261	184
Panama	3 314		3 314				
Papua New Guinea	301				301	508	1 378
Paraguay	1 054				1 054	1 780	1 541
Peru	13 558	4 335	13 558	4 335			
Philippines	13 558		13 558				
Poland	124 732	124 553			179		
Portugal	76 978				76 978		
Qatar	20 337		20 337				
Republic of Korea (South)	340 452		340 452				
Republic of Moldova	301				301		
Romania	26 664				26 664		
Russian Federation	241 329		241 329				
Rwanda	155	130			25		
Saint Kitts and Nevis	155		155				
Saint Lucia	155				155	224	
Saint Vincent and the Grenadines	155				155	261	2 140
Samoa	155				155		
San Marino	452		452				
Sao Tome and Principe	155				155	261	933
Saudi Arabia	125 033		124 928		105		
Senegal	904				904	1 525	1 073
Serbia	5 574				5 574		
Seychelles	301	301					
Sierra Leone	155				155	261	2 810
Singapore	50 465	50 465					
Slovakia	21 391		42 343	20 952			
Slovenia	15 516	14 513			1 003		
Solomon Islands	155				155	121	

Schedule 1.1 (continued)

Party	Indicative contributions receivable for 2012	Contributions received in advance as at 01 Jan 2012	Remittances received in 2012	Indicative contributions received in advance for 2013	Indicative contributions receivable as at 31 Dec 2012	Indicative contributions outstanding from prior periods (in EUR)	Indicative contributions outstanding from prior periods (in USD)
Somalia	155				155	261	
South Africa	57 997	57 997					
Spain	478 592		478 592				
Sri Lanka	2 862				2 862	3 275	
Sudan	1 506				1 506	2 542	
Suriname	452		452				
Swaziland	452		895	443			
Sweden	160 284		160 284				
Switzerland	170 226		170 226				
Syrian Arab Republic	3 766				3 766	6 358	1 490
Tajikistan	301	301					
Thailand	31 484		31 484				
Macedonia	1 054		2 087	1 033			
Timor-Leste	155	155					
Togo	155		155				
Tonga	155				155	261	170
Trinidad and Tobago	6 628		6 628				
Tunisia	4 519		4 519				
Turkey	92 946		92 946				
Turkmenistan	3 917				3 917	6 611	
Tuvalu	155				155	261	184
Uganda	904				904	1 525	
Ukraine	13 106		90		13 016		
United Arab Emirates and Northern Ireland	58 901				58 901		
United Republic of Tanzania	994 844		994 844				
United States of America	1 205				1 205	2 034	1 463
Uruguay	3 314 138	284 434	3 029 704				
Uzbekistan	4 067				4 067		
Vanuatu	1 506		1 506				
Vanuatu	155				155	221	
Venezuela	47 302				47 302	40 519	
Viet Nam	4 971		4 864		107		
Yemen	1 506				1 506	2 542	12 603
Zambia	603	603					
Zimbabwe	452				452	763	7 018
Total	15 451 010	1 498 052	13 479 202	924 713	1 398 469	428 388	303 105

E. Schedule 1.2
Status of indicative contributions to the Kyoto Protocol for the
biennium 2012-2013 as at 31 December 2012 (in Euro unless otherwise
indicated

Party	Indicative contributions receivable for 2012	Contributions received in advance as at 01 Jan 2012	Remittances received in 2012	Indicative contributions received in advance for 2013	Indicative contributions receivable as at 31 Dec 2012	Indicative contributions outstanding from prior periods (in EUR)	Indicative contributions outstanding from prior periods (in USD)
Afghanistan							
Albania	909	909	929	929			
Algeria	11 636	11 636					
Andorra							
Angola	727	727					
Antigua and Barbuda	182				182	380	
Argentina	26 091		26 091				
Armenia	455		455				
Australia	175 725		175 725				
Austria	77 363		77 363				
Azerbaijan	1 364		1 364				
Bahamas	1 636	1 631			5		
Bahrain	3 545				3 545	7 405	7 596
Bangladesh	727				727	1 519	
Barbados	727		725		2		
Belarus	3 818		3 818				
Belgium	97 726		97 726				
Belize	91	89			2		
Benin	273				273	570	576
Bhutan	91		129	38			
Bolivia	636	636					
Bosnia & Herzegovina	1 273		1 273				
Botswana	1 636	1 636					
Brazil	146 453		142 230		4 223		
Brunei Darussalam	2 545				2 545	2 629	
Bulgaria	3 455		3 455				
Burkina Faso	273				273	570	464
Burundi	91				91	190	489
Cambodia	273		273				
Cameroon	1 000				1 000	2 089	1 041
Canada	291 542	291 542					
Cape Verde	91				91	190	92
Central African Republic	91	91					
Chad	182				182	380	
Chile	21 454	21 454					
China	289 906		289 906				
Colombia	13 091	926	12 165				
Comoros	91				91	190	92
Congo	273				273	282	
Cook Islands	91				91		

Schedule 1.2 (continued)

Party	Indicative contributions receivable for 2012	Contributions received in advance as at 01 Jan 2012	Remittances received in 2012	Indicative contributions received in advance for 2013	Indicative contributions receivable as at 31 Dec 2012	Indicative contributions outstanding from prior periods (in EUR)	Indicative contributions outstanding from prior periods (in USD)
Costa Rica	3 091				3 091	4 054	
Cote d'Ivoire	909				909	1 899	2 218
Croatia	8 818		17 826	9 008			
Cuba	6 454				6 454	13 481	6 247
Cyprus	4 182				4 182	4 018	
Czech Republic	31 727		64 136	32 409			
Democratic People's Rep. of Korea	636				636	1 329	
Democratic Rep. of Congo	273				273	570	1 528
Denmark	66 908	66 908	68 346	68 346			
Djibouti	91				91	190	489
Dominica	91				91	190	474
Dominican Republic	3 818				3 818	7 974	12 128
Ecuador	3 636		4 580	944			
Egypt	8 545		8 525		20		
El Salvador	1 727				1 727	3 608	2 979
Equatorial Guinea	727				727	1 519	23
Eritrea	91	10			81		
Estonia	3 636		3 636				
Ethiopia	727				727	751	
European Union	181 777		181 777				
Fiji	364	346			18		
Finland	51 454	51 454	52 560	52 560			
France	556 630		556 630				
Gabon	1 273				1 273	2 658	
Gambia	91				91	190	414
Georgia	545		106		439		
Germany	728 901		728 901				
Ghana	545		2 050	1 505			
Greece	62 817				62 817	150	
Grenada	91				91	190	
Guatemala	2 545				2 545	2 629	
Guinea	182				182	380	867
Guinea-Bissau	91				91	190	409
Guyana	91	91					
Haiti	273				273	570	227
Honduras	727				727	1 404	
Hungary	26 454	26 454					
Iceland	3 818		3 818				
India	48 545				48 545	73 559	
Indonesia	21 636	848	21 688	900			

Schedule 1.2 (continued)

Party	Indicative contributions receivable for 2012	Contributions received in advance as at 01 Jan 2012	Remittances received in 2012	Indicative contributions received in advance for 2013	Indicative contributions receivable as at 31 Dec 2012	Indicative contributions outstanding from prior periods (in EUR)	Indicative contributions outstanding from prior periods (in USD)
Iran, Islamic Republic of	21 182				21 182	44 239	20 757
Iraq	1 818		1 818				
Ireland	45 272	45 272	46 245	46 245			
Israel	34 909	8 019	26 890				
Italy	454 449				454 449	1 081	
Jamaica	1 273				1 273	1 314	
Japan	1 139 077		1 139 077				
Jordan	1 273		1 270		3		
Kazakhstan	6 909		6 819		90		
Kenya	1 091		1 091				
Kiribati	91	58			33		
Kuwait	23 909				23 909	49 936	21 485
Kyrgyzstan	91				91		
Lao People's Democratic Republic	91				91	190	184
Latvia	3 455	3 455	3 529	3 529			
Lebanon	3 000				3 000	6 265	5 359
Lesotho	91	91					
Liberia	91				91	190	489
Libyan Arab Jamahiriya	11 727				11 727	24 493	22 982
Liechtenstein	818		818				
Lithuania	5 909		5 909				
Luxembourg	8 182				8 182	20	
Madagascar	273		192		81		
Malawi	91				91	190	
Malaysia	23 000	22 969	23 525	23 494			
Maldives	91	91					
Mali	273				273		
Malta	1 545		1 545				
Marshall Islands	91	81			10		
Mauritania	91				91	190	440
Mauritius	1 000		1 000				
Mexico	214 179		214 179				
Micronesia, (Federated States of)	91				91	94	
Monaco	273		273				
Mongolia	182		182				
Montenegro	364				364	15	
Morocco	5 273		5 259		14		
Mozambique	273	273					
Myanmar	545				545	952	
Namibia	727		1 470	743			

Schedule 1.2 (continued)

Party	Indicative contributions receivable for 2012	Contributions received in advance as at 01 Jan 2012	Remittances received in 2012	Indicative contributions received in advance for 2013	Indicative contributions receivable as at 31 Dec 2012	Indicative contributions outstanding from prior periods (in EUR)	Indicative contributions outstanding from prior periods (in USD)
Nauru	91				91	190	489
Nepal	545				545	1 139	1 551
Netherlands	168 634		168 634				
New Zealand	24 818	24 788	25 381	25 351			
Nicaragua	273				273	570	885
Niger	182				182	380	489
Nigeria	7 091				7 091	14 810	16 721
Niue	91				91		
Norway	79 181		79 181				
Oman	7 818		7 818				
Pakistan	7 454				7 454	15 570	6 826
Palau	91				91	190	92
Panama	2 000		2 000				
Papua New Guinea	182				182	380	1 263
Paraguay	636				636	1 329	1 207
Peru	8 182		8 182				
Philippines	8 182		8 182				
Poland	75 272		75 272				
Portugal	46 454				46 454	110	
Qatar	12 273		12 090		183		
Republic of Korea (South)	205 452		160 315		45 137		
Republic of Moldova	182				182	1	
Romania	16 091				16 091	39	
Russian Federation	145 635		145 635				
Rwanda	91				91		
Saint Kitts and Nevis	91		55		36		
Saint Lucia	91				91	190	
Saint Vincent and the Grenadines	91				91	190	480
Samoa	91				91	17	
San Marino	273		273				
Sao Tome and Principe	91				91	190	130
Saudi Arabia	75 454		75 166		288		
Senegal	545				545	1 139	1 642
Serbia	3 364				3 364		
Seychelles	182	182					
Sierra Leone	91				91	190	143
Singapore	30 454	30 454					
Slovakia	12 909	3 085	23 010	13 186			
Slovenia	9 364				9 364	22	
Solomon Islands	91				91	94	

Schedule 1.2 (continued)

Party	Indicative contributions receivable for 2012	Contributions received in advance as at 01 Jan 2012	Remittances received in 2012	Indicative contributions received in advance for 2013	Indicative contributions receivable as at 31 Dec 2012	Indicative contributions outstanding from prior periods (in EUR)	Indicative contributions outstanding from prior periods (in USD)
Somalia	91				91	110	
South Africa	35 000	35 000					
Spain	288 815		288 815				
Sri Lanka	1 727				1 727	1 949	
Sudan	727				727	1 519	
Suriname	273		273				
Swaziland	273		552	279			
Sweden	96 726		96 726				
Switzerland	102 726		102 726				
Syrian Arab Republic	2 273				2 273	4 747	4 490
Tajikistan	182	182					
Thailand	19 000		19 000				
The former Yugoslav Rep.of Mace	636		1 274	638			
Timor-Leste	91	25			66		
Togo	91		38		53		
Tonga	91				91	190	157
Trinidad and Tobago	4 000		4 000				
Tunisia	2 727		2 727				
Turkey	56 090		56 090				
Turkmenistan	2 364				2 364	4 937	130
Tuvalu	91				91	190	184
Uganda	545				545	1 139	809
Ukraine	7 909				7 909		
United Arab Emirates	35 545				35 545	85	
United Kingdom	600 357		600 357				
United Republic of Tanzania	727				727	1 519	2 117
United States of America							
Uruguay	2 455				2 455	6	
Uzbekistan	909		421		488		
Vanuatu	91				91	190	
Venezuela	28 545				28 545	59 619	
Viet Nam	3 000				3 000		
Yemen	727				727	1 519	3 574
Zambia	364	364					
Zimbabwe	273				273	570	
Total	7 271 064	651 777	5 993 490	280 104	905 901	382 095	153 428

F. Schedule 2.1**Voluntary contributions received for the biennium 2012-2013 as at 31 December 2012 (in United States Dollars)**

Funding source and related trust fund	Voluntary contributions received in 2012-2013
I. Trust Fund for the Core Budget of the UNFCCC (FCA)	
Germany	990 876
Total Trust Fund for the core budget of the UNFCCC	990 876
II. Trust Fund for Participation in the UNFCCC Process (FIA)	
Australia	
Belgium	12 720
Canada	100 030
European Union	1 215 685
Finland	125 471
France	129 870
Norway	1 578 597
Qatar	621 760
Sweden	293 339
United Kingdom of Great Britain and Northern Ireland	211 705
United States of America	597 906
Total Trust Fund for Participation in the UNFCCC Process	4 887 083
III. Trust Fund for Supplementary Activities (FRA)	
Australia	264872
Austria	64767
Belgium	53515
Canada	628687
European Union	2855232
Finland	309425
France	64935
Global Environment Facility	64338
Germany	1074414
Ireland	129117
Japan	1464703
Mexico	270000
Netherlands	45964
New Zealand	194603

Statement 2.1 (continued)

Funding source and related trust fund	Voluntary contributions received in 2012-2013
Norway	4610333
Qatar	2987529
Republic of Korea	100463
Rockefeller Foundation	400000
Romania	233766
Sweden	255754
Switzerland	453467
United Kingdom of Great Britain and Northern Ireland	1338423
United States of America	2119000
World Bank	2240000
Total Trust Fund for Supplementary Activities	22 223 307
IV. Trust Fund for the Clean Development Mechanism (CDM)	
UNV	35 000
Total Trust Fund for the Clean Development Mechanism	35 000
VI. Trust Fund for the Special Annual Contribution from Germany (FQA)	
Germany	2 345 376
Total Trust Fund for the Special Annual Contribution from Germany	2 345 376
TOTAL VOLUNTARY CONTRIBUTIONS	30 481 642

G. Schedule 2.2**Fees and share of proceeds received for the Clean Development Mechanism (CDM) and Joint implementation (JI) for the biennium 2012-2013 ending 31 December 2012 (in United States dollars)**

Type of income	Received in 2012
CDM accreditation process related fees	238 335
CDM accreditation fees	168 468
CDM methodologies fees	8 914
CDM project registration fees	66 139 716
CDM project registration fees from previous period	(130 826)
CDM share of proceeds	46 736 600
Total CDM fees	113 161 207
Joint implementation determination fees	39 090
Joint implementation verification fees	2198 948
Joint implementation Track 1 fees	4107 059
Total Joint Implementation fees	6 345 098

H. Schedule 2.3**Status of indicative contributions to the International Transaction Log
for the biennium 2012-2013 as at 31 December 2012 (in euro)**

Party	Received in advance as at 1 January 2012		Outstanding from prior periods	Remittances in 2012	Received in advance for 2013		Receivable as at 31 December 2012
	A	B			A+C-B-D		A+C-B-D
Australia	78 386	78 386		78 386	78 386		
Austria	43 823			43 823			
Belgium	54 440			54 440			
Bulgaria	981			981			
Canada	125 527			125 527			
Croatia	2 193			4 386	2 193		
Czech Republic	13 877	13 877		13 877	13 877		
Denmark	36 495	36 495					
Estonia	779			779			
European Community	74 087			74 087			
Finland	27 840	27 840		27 840	27 840		
France	294 358			294 358			
Germany	423 577			423 577			
Greece	29 398	2 946		55 850	29 398		
Hungary	12 059	12 059					
Iceland	20 339			40 678	20 339		
Ireland	21 984	21 984		21 984	21 984		
Italy	250 823			250 823			
Japan	412 239			412 239			
Latvia	894	894		894	894		
Liechtenstein	5 193			5 193			
Lithuania	1 529	1 529		1 529	1 529		
Luxembourg	4 212			8 424	4 212		
Monaco	4 991			4 991			
Netherlands	92 493	92 493		92 493	92 493		
New Zealand	26 513	26 513		26 480	26 480		
Norway	63 990	127 980			63 990		
Poland	24 725	24 743		24 707	24 725		
Portugal	26 023	26 023					
Romania	3 462	3 462					
Russian Federation	75 703			75 703			
Slovakia	3 116	3 116		3 116	3 116		
Slovenia	4 731			4 731			
Spain	146 559	146 559					
Sweden	52 911	52 911		52 911	52 911		
Switzerland	76 164	76 164		76 164	76 164		
Ukraine	20 570			20 570			
United Kingdom	328 026	328 026					
Total	2 885 010	1 104 000		2 321 541	540 531		

IV. Notes to the financial statements

Note 1: The United Nations Framework Convention on Climate Change and its activities

The permanent secretariat of the United Nations Framework Convention on Climate Change (UNFCCC) was established in January 1996 for the following purposes:

- (a) To make arrangements for sessions of the Conference of the Parties and its subsidiary bodies established under the Convention and the Kyoto Protocol and to provide them with services as required;
- (b) To compile and transmit reports submitted to it;
- (c) To facilitate assistance to Parties particularly developing country Parties on request in the compilation and communication of information required in accordance with the provisions of the Convention and the Kyoto Protocol;
- (d) To prepare reports on its activities and present them to the Conference of the Parties;
- (e) To ensure the necessary coordination with the secretariats of other relevant international bodies;
- (f) To enter, under the overall guidance of the Conference of the Parties, into such administrative and contractual arrangements as may be required for the effective discharge of its functions;
- (g) To perform other secretariat functions specified in the Convention and in any of its protocols and
- (h) To undertake any other functions as may be determined by the Conference of the Parties

Note 2: Summary of significant accounting and financial reporting policies

The following are the main accounting policies of the UNFCCC:

(a) Rules and procedures

The financial administration of the secretariat of the United Nations Framework Convention on Climate Change is governed by the financial procedures adopted by the COP under decision 15/CP.1 in 1995. In so far as not specifically provided under these procedures, the Financial Regulations and Rules of the United Nations and the United Nations Accounting Standards, Revision IX apply

(b) Currency

All amounts are expressed in thousands of United States dollars (USD) unless otherwise indicated.

(c) Accounting convention

The accounts are prepared under the historical cost convention, modified to the extent that the cost of all fixed assets and property acquired is charged to the income and expenditure statement as an expense in the year of purchase.

(d) Fund accounting

The accounts are maintained on a "fund accounting" basis. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate funds for general or special purposes may be established by the Conference of the Parties.

(e) Accrued and contingent liabilities

Accrued and contingent liabilities include the after service health insurance (ASHI), end-of-service repatriation costs and accrued leave. They do not include possible costs to cover contingencies under appendix D of the United Nations staff rules

(f) Income tax refund policy

The UNFCCC salaries are charged to the budget on a net basis during the year in which the services were rendered. Income tax refunds are charged to the year in which they are made to the staff member.

(g) Unliquidated obligations

Unliquidated obligations are expenditures based on firm obligations entered into, but not disbursed, in the financial period. Unliquidated obligations for the current period in respect of all UNFCCC activities remain valid for 12 months following the end of the period to which they relate.

(h) Cash and term deposits

Funds on deposit in interest bearing bank accounts, time deposits and call accounts are shown in the statements of assets and liabilities as cash and term deposits. All term deposits are placed in accordance with the United Nations investment policies and guidelines. All cash receipts are held and deposited by the United Nations Office in Geneva (UNOG). UNFCCC operates an imprest account in euro to cover certain expenditures in Bonn and to facilitate the daily subsistence allowance disbursements to funded participants at the sessions of the Subsidiary Bodies.

(i) Income recognition**i. Indicative contributions from Parties to the Convention and the Kyoto Protocol**

Income from indicative contributions from Parties to the Convention and the Kyoto Protocol is recognized on an accrual basis based on the budget approved by the Conference of the Parties.

ii. Voluntary contributions

Voluntary contributions to the UNFCCC trust funds are recognised as income when received.

iii. Interest income

Interest income is based only on amounts received and accrued from cash and term deposits relating to the financial period.

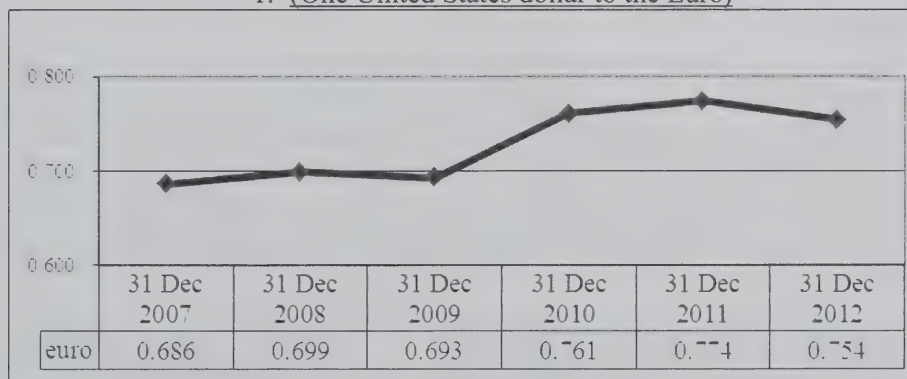
iv. Miscellaneous income

Refunds of expenditures charged to prior financial periods and net gains on exchange if any are accounted for as miscellaneous income.

(j) Currency exchange

The financial statements of the UNFCCC are presented in United States dollars. As per United Nations System Accounting Standards, transactions in other currencies are recorded in United States dollars by applying the United Nations operational rate of exchange at the time of the transaction. Realized exchange gains and losses are accounted for under the income and expenditure statement of the appropriate budgetary accounting within the respective trust fund.

Aside from US dollar, the euro is the other main operating currency of UNFCCC. Figure 4 below provides the United Nations operational rate of exchange of one US dollar to the euro as at the end of each year during the last three biennia.

Table 1. Exchange rates**1. (One United States dollar to the Euro)**

Note 3: Budget

Under the financial procedures adopted by the Conference of the Parties (COP), the Executive Secretary prepared the administrative core budget for the following biennium and submits it to the Conference of the Parties for its consideration and approval. The approved budget constitutes the authority to the Executive Secretary to incur obligations and make payments for the purposes for which the appropriations were approved and up to the amounts so approved, provided that commitments are covered by related income unless specifically authorized by the Conference of the Parties. For the biennium 2012-2013, the COP approved a core budget of euro 48.5 million of which euro 24.5 million was for 2012. The amount includes overheads and adjustments to the working capital reserve. Parties make contributions to the core budget on an adjusted United Nations scale of assessment. In addition, Parties are invited to make voluntary contributions to the trust fund for participation and supplementary activities based on the estimated requirements as taken note by the Parties of the COP.

Note 4: Income

Income from indicative contributions to the Convention and to the Kyoto Protocol is received from Parties for the support of the core budget in line with the approved core budget under decision by the COP. The contributions from Parties are in accordance with an indicative scale based on the United Nations scale of assessment and are used for the core activities of the secretariat.

Income from voluntary contributions comprises funding provided by Parties to support mandated activities which are not covered by the core budget.

Income from the Clean Development Mechanism and Joint Implementation includes fee-based income to finance CDM activities consisting of

(1) **accreditation and related fees** from commercial bodies to become designated operational entities to validate CDM project activities. The fee is calculated on the basis of the estimated average cost per application. Entities from non-Annex I Parties may have the possibility of paying 50% of the non-reimbursable fee when they apply for accreditation, provided that they state their inability to pay the full fee at application. The remaining 50% of the fee should be paid at a later stage once and if the applicant entity is accredited and designated and starts operation.

The non-reimbursable application fee is USD 15,000 per application.

In addition, fees are received to cover the costs for the work provided by CDM accreditation team (daily fee of USD 400).

(2) **registration fees** charged for the formal acceptance by the CDM Executive Board of a validated project as CDM project activity. It is based on the expected average annual Certified Emission Reductions for the proposed project activity over its crediting period. No registration fee shall be payable for activities and programmes of activities hosted in least developed countries. No registration fee shall be payable until after the date of the first issuance of CERs in countries with fewer than 10 registered CDM project activities.

The registration fee is a) USD 0.10 per CER issued for the first 15,000 tonnes of CO₂ of the expected annual CERs; b) USD 0.20 per CER issued for any amount in excess of 15,000 tonnes of CO₂ equivalent of the expected annual CERs;

The maximum registration fee is USD 350,000.

(3) **share of proceeds** to cover administrative expenses is a) USD 0.10 per CER issued for the first 15,000 tonnes of CO₂ equivalent for which issuance is requested in a given year; b) USD 0.20 per CER issued for any amount in excess of 15,000 tonnes of CO₂ equivalent for which issuance is requested in a given year; (c) No share of proceeds shall be due for project activities and PoAs hosted in least developed countries.

The registration fee shall be deducted from the share of proceeds due for the issuance of CERs. In effect, the registration fee is an advance payment of the share of proceeds due for the issuance of CERs likely to be achieved during the first year.

(3) **methodology fees** for the proposal of a new methodology to the Executive Board for consideration and approval. The non-reimbursable methodology fee is USD 1,000.

The fees also include accreditation fees and fees for processing verification reports to cover administrative costs relating to the activities of the Joint Implementation Supervisory Committee (JISC).

The total CDM fees amounted to USD 113 million and the income from Joint Implementation amounted to USD 6.3 million.

Other income including interest income and miscellaneous income includes interest income received and receivable from fixed term and bank deposits, refunds of expenditures charged to prior period financial periods. Interest income amounted to USD 1.7 million and other income amounted to USD 0.7 million.

Note 5: Expenditure

Salary and personnel costs include salaries and common staff costs to staff members appointed to approved post, salaries of short-term staff, temporary assistance and overtime. They also include fees and travel of external experts both individual and institutional, which are termed as consultants. Travel includes travel of staff on official mission and of participants. Contractual services include expenses for conference servicing, external printing and staff training. General operating expenses costs include communication expenses, hospitality, and rental and maintenance of premises. Acquisitions represent goods and supplies acquired by the secretariat. Contributions and grants are payments made to the United Nations common premises management and the annual contribution to the Intergovernmental Panel on Climate Change, as well as grant provided under the fellowship programme.

Note 6: Write-offs

There was one write-off recorded during the reporting period relating to an unrecoverable advance (amount less than USD 10,000). Losses arising from currency conversions were netted off against exchange gains and dealt with under the income and expenditure statement.

Note 7: Refunds to donors

Refunds to donors represent balances transferred back to donors in accordance with specific donor agreements and reimbursements of registrations fees from the clean development mechanism. Refunds of voluntary contributions during the financial period are offset against income.

Note 8: Cash and term deposits

Except for an imprest bank account in Bonn Germany, all cash balances are administered and invested by the United Nations in an investment pool. As at 31 December 2012, the investment pool had an equivalent of USD 264.8 million comprised of EUR 33.5 million and USD 220.4 million. UNFCCC's balance of USD 264.8 million represented 28% of the total investment pool. Table 2 below provides further analysis of the cash balances. The Euro share of the investments is revalued monthly to reflect the correct equivalents in the reporting currency.

Table 2. Cash and term deposits
(Thousands of the currency indicated)

	Funds in EURO	Equivalent in USD as at 31/12/2012	Funds in USD	TOTAL 31 December 2012	TOTAL 31 December 2010
UNOG Investment Pool	33 499	44 428	220 360	264 788	154 016
Imprest Cash account	159	211		211	132
Imprest Petty Cash (FIA)			120	120	2 628
Total cash and short term deposits				265 119	156 776

Note 9: Accounts receivable

Outstanding Contributions: Tables 3A and 3B below provide a summary of the total outstanding contributions and proportions to the overall total, and reconciliation to schedules 1.1 and 1.2. The detailed aging analysis of the outstanding indicative contributions receivable from Parties both for the Convention and the Kyoto Protocol are provided under Annex 1.

Table 3A. Aging analysis of outstanding contributions receivable
(Thousands of United States dollars)

Outstanding contributions	1996-2006	2007	2008	2009	2010	2011	2012	Total as at 31 December 2012
								2012
Convention	102	52	65	85	205	363	1 855	2 726
Kyoto Protocol	11	22	30	91	226	281	1 201	1 862
Total	113	73	95	175	431	644	3 056	4 588
Proportion of the outstanding contributions to the total as at 31 December 2012								
	2.5%	1.6%	2.1%	3.8%	9.4%	14.0%	66.6%	100.0%

Table 3B. Reconciliation of contributions receivable to schedules 1.1 and 1.2
(Thousands in the currencies as indicated))

	Outstanding contributions for 2010-2012	Equivalent as at 31/12/2012 in USD	Outstanding contributions for 2009 and prior years	SUM for all years outstanding
	EUR	USD	USD	USD
Schedule 1.1 (Convention)	1 827	2 423	303	2 726
Schedule 1.2 (Kyoto Protocol)	906	1 201	660	1 862
Grand TOTAL				4 588

Other accounts receivable: Table 4 below provides details of other accounts receivable shown in Statement II. These are amounts that were owed to the secretariat.

Table 4. Other accounts receivable
(Thousands of United States dollars)

	31 December 2012	31 December 2010
United Nations Office for Project Services	4 012	
United Nations Economic and Social Commission	2 378	919
United Nations Volunteers	2 215	1 847
Higher Organization Committee Climate Change	319	
Other Un agencies	495	601
Education Grants	912	744
Travel Advances	816	1 529
Government of Germany	325	889
Other third party advances	680	885
Value added tax claims for refund	79	143
Other receivables	200	604
TOTAL	12 431	8 161

Note 10: Other accounts payable

Table 5 below provides details of other accounts payable shown in Statement II. These are amounts that were owed by the secretariat.

Table 5. Other accounts payable
(Thousands of United States dollars)

	31 December 2012	31 December 2010
Unpaid Invoices	168	1 609
Repatriation Grants Payable	257	38
Reserve for Appendix D	636	595
Unidentified receipts	669	
Other	93	44
Total	1 823	2 286

Note 11: Operating and working capital reserve

The purpose of the operating and working capital reserves is to ensure continuity in the event of a temporary shortfall of cash. The working capital reserve adjustment for the core budget is normally indicated on the approved budget and is maintained at 8.3 per cent of the estimated expenditure for 2012, representing one month equivalent.

The operating reserves for the other trust funds and the special account for programme support costs are established on the following basis:

Table 6. – Basis of establishment of operating reserves

Trust Funds	Basis
Supplementary Activities	15% of total estimated expenditure
International Transaction Log	8.3% of total estimated expenditure
Clean Development Mechanism	Fixed at USD 45 million
Participation (in the UNFCCC Process)	10% of total annual expenditure
Special annual contribution from the Government of Germany	Fixed at USD 300 000
Special account for programme support costs	20% of the estimated annual expenditure

Note 12: Programme support

The secretariat retains 13 per cent of the actual expenditures of all established UNFCCC Trust Funds with the exception of special accounts established for short-term activities, such as conferences, which are charged 5 per cent.

Note 13: Non-expendable assets inventory

Non-expendable assets are not depreciated. They are treated as expenditure in the period in which they are purchased and charged in full to income and expenditure. However, an inventory system of all assets is maintained by the secretariat. In line with the United Nations administrative procedures, non-expendable assets are tracked on the basis of the original cost excluding VAT and maintenance charges. Table 6 below provides an analysis of the non-expendable assets.

Table 6. Inventory of non-expendable assets
(Net original cost or market value in United States dollars excluding VAT)

	Balance as at 1 January 2012	Purchases during 2012	Disposals during the period	Adjustments	Net increase or (decrease)	Balance as at 31 December 2012
ICT hardware and software						
Hardware	5 554 523	1 668 502		12 020	1 656 482	7 211 005
Software	3 270 611	842 821			842 821	4 113 432
Total information and communication technology	8 825 134	2 511 323	0	12 020	2 499 303	11 324 437
Other non-expendable assets						
Category A ^a	195 481		13 002		(13 002)	182 479
Category B ^b	58 766	934			934	59 700
Category C ^c	915 470	70 443			70 443	985 913
Total other non-expendable assets	1 169 717	71 376	13 002	0	58 374	1 228 091
TOTAL NON-EXPENDABLE ASSETS	9 994 851	2 582 699	13 002	12 020	2 557 677	12 552 528

^a Property or equipment valued at USD 1,500 or more per unit at the time of purchase and having a service life of at least five years (e.g. kitchen equipment, major equipment and vehicles).

^b Special items, which are property items considered to be of an attractive nature and easily removable from the premises because of their size costing USD 500 or more per unit at the time of purchase and with a serviceable life of three years or more.

^c Group inventory items (e.g. furniture and modular workstations) with a serviceable life of five years or more, irrespective of value.

USD 18,818 of ICT equipment lost or stolen between 2001 and 2009 has been removed from the list of assets while these items are while awaiting removal from the IT tracking system. In addition, records are not available in respect of equipment totalling USD747,644 purchased between 1994 and 1996 and transferred from Geneva or donated by the Government of Germany when the secretariat moved to Bonn. These items are ear-marked for write-off.

Note 14: End-of-service and post retirement benefits

(a) End-of-service and post-retirement benefits comprise after-service health insurance (ASHI) coverage, repatriation benefits and commutation of unused vacation days. Effective with the biennium ended 31 December 2009, all three liabilities are determined on the basis of an actuarial valuation, which was undertaken by an independent, qualified actuarial firm engaged by United Nations Headquarters (UNHQ). The parameters used by the consulting actuarial firm are determined by UNHQ and applied to the census data provided by the UNFCCC secretariat.

(b) After-service health insurance (ASHI)

i. The after-service health insurance (ASHI) is a defined benefit health insurance plan of the United Nations. Upon end-of-service, staff members and their dependants may elect to participate in this plan provided they have met certain eligibility requirements, including ten years of participation in a United Nations health plan for those who were recruited after 1 July 2007, and five years for those who were recruited prior to this date. An individual's accrued benefit for valuation purposes is the projected benefit at full eligibility date, or current date if later, multiplied by the ratio of service at the valuation date over service at full eligibility date. The beginning of the attribution period is the date of hire under a contract recognised for ASHI benefits, which is the beginning of the credited service period. The end of the attribution period is the full eligibility date. For staff recruited on or after 1 July 2007, the end of the attribution period is the later of age 55 and 10 years of credited service, and for staff recruited before 1 July 2007, the end of the attribution period is the later of age 55 and 5 years of credited service.

ii. The major assumptions used by the actuary to determine the liabilities for ASHI as at 31 December 2012 were a discount rate of 4.5 per cent; health care escalation rates of 8.0 per cent in 2013, grading down to 4.5 per cent in 2027 and later years for United States medical plans, and 8.0 per cent in 2013 grading down to 4.5 per cent in 2027 and later years for medical plans outside of the United States; and retirement, withdrawal and mortality assumptions consistent with those used by the United Nations Joint Staff Pension Fund (UNJSPF) in making its own actuarial valuation of pension benefits. By comparison, the assumptions used to determine the liabilities for ASHI as at 31 December 2009 were a discount rate of 6.0 per cent; health care escalation rates of 8.4 per cent in 2010, grading down to 4.5 per cent in 2027 and later years for United States medical plans, and 6.0 per cent in 2010 grading down to 4.5 per cent in 2027 and later years for medical plans outside of the United States. There were no changes in the UNSJPF retirement, withdrawal and mortality assumptions since the 2007 valuation.

iii. Another factor in the ASHI valuation is to consider contributions by all plan participants in determining the Organization's residual liability. Thus, contributions from retirees are deducted from the gross liability and commencing with the 31 December 2009 valuation, a portion of the contributions from active staff is also deducted to arrive at the Organization's residual liability in accordance with cost sharing ratios authorized by the General Assembly. These ratios require that the Organization's share shall not exceed one-half for non-US health plans, two-thirds for US health plans, and three-quarters for the Medical Insurance Plan. This refinement in determination of plan participant contributions is reflective of the fact that both active and retired staff participate in the same health insurance plans and that their collective contributions serve to meet the approved cost sharing ratios.

iv. On the basis outlined in (ii) and (iii) above, the present value of the accrued liability as of 31 December 2012, net of contributions from plan participants was estimated at USD 34.32 million.

v. Further to the assumptions in (b)(ii) above, it is estimated that the present value of the ASHI liability would increase by 31 per cent and decrease by 23 per cent if medical cost trend is increased and decreased by 1 per cent respectively, all other assumptions held constant. Similarly, it is estimated that the accrued liability would

increase by 32 per cent and decrease by 23 per cent if the discount rate is decreased and increased by 1 per cent respectively, all other assumptions held constant.

(c) Repatriation benefits

i. Upon end-of-service, staff who meet certain eligibility requirements, including residency outside their country of nationality at the time of separation, are entitled to a repatriation grant which is based upon length of service, and travel and removal expenses. These benefits are collectively referred to as repatriation benefits.

ii. A consulting actuary was engaged by the United Nations Headquarters to carry out an actuarial valuation of repatriation benefits as of 31 December 2012 based on criteria established by the UNHQ. The major assumptions used by the actuary as determined by UNHQ were a discount rate of 4.5 per cent; annual salary increases ranging from 4.0 per cent to 9.1 per cent based on age and category of staff members, and travel cost increases of 2.5 per cent per annum. On the basis of these assumptions, the present value of the accrued liability for repatriation benefits as of 31 December 2012 was estimated at USD 6.03 million.

(d) Accumulated unused annual leave

i. Staff members who separate from the organization may commute unused annual leave days up to a maximum of sixty working days for those holding a fixed term or continuing appointments. A consulting actuary was engaged by United Nations Headquarters to carry out an actuarial valuation of unused vacation days as of 31 December 2012 based on criteria determined by UNHQ. The major assumptions used by the actuary as provided by UNHQ were a discount rate of 4.5 per cent; and an annual rate of increase in accumulated annual leave balances of 12.5 in the first three years, 3 in years four to six and 0.1 per year afterwards, capping at an accumulation of 60 days. Salary was assumed to increase annually at rates ranging from 4.0 per cent to 9.1 per cent based on age and category of the staff members.

ii. On the basis of these assumptions, the present value of the accrued liability for unused annual leave days as of 31 December 2012 was estimated at USD 2.13 million.

(e) A hypothetical apportionment of the end-of-service and post retirement liabilities and charge to individual Trust Fund and Special Accounts as at 31 December 2012 is as indicated in Table 7.

Table 7. After Service Health Insurance (ASHI) liabilities
(Thousands of United States dollars)

	Trust Fund for the Core Budget of the UNFCCC	Trust Fund for Supplementary Activities	Trust Fund for the Clean Development Mechanism	Trust Fund for the International Transaction Log	Trust Fund for the Special Annual Contribution from the Government of Germany	Special account for UNFCCC programme support costs	Total
After-service health insurance (ASHI)	10 081	3 672	13 476	312	485	6 300	34 326
Accrued accumulated annual leave	659	240	880	20	32	299	2 130
Accrued repatriation benefits	2 071	754	2 769	64	100	270	6 028
Total hypothetical apportionment	12 811	4 666	17 125	396	617	6 869	42 484
Reserves and fund balances as at 31 December 2012	14 563	39 129	192 729	6 199	260	14 322	267 202
Hypothetical balance of reserves and fund balances	1 752	34 463	175 604	5 803	(357)	7 453	104 988
Staff numbers as at 31 December 2012	145.5	53	194.5	4.5	7	83.5	488
Proportion of apportionment of liability	36.0%	13.1%	48.1%	1.1%	1.7%		100.0%

Note 15: Participation in the United Nations Joint Staff Pension Fund

The UNFCCC is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF) which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The UNJSPF is a funded defined benefit plan. The financial obligation of the organization to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the UNJSPF. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26 following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the UNJSPF as of the valuation date. At the time of this report the United Nations General Assembly had not invoked this provision.

Note 16: Donations in kind

Under an agreement signed in 1996, the Federal Republic of Germany provides office space to the secretariat free of rent and on a permanent basis. As at 31 December 2012, the offices premises located at Haus Castanjen (Martin Luther King Strasse 8, 53175 Bonn/Germany) and at Langer Eugen (Herman-Ehlers-Strasse 10, 53113 Bonn/Germany) comprised of approximately 8,425 square metres of office space, meeting rooms and storage space.

Note 17: Special Account for conference and other recoverable costs

Table 8 below provides a breakdown of the income and expenditure under the Special Account for Conference and other Recoverable Costs for each of the Conference of the Parties (COP) that was still open at the end of the biennium. This information is in addition to that presented under Statements I to III for the 2012–2013 biennium as at 31 December 2012.

Table 8. Analysis of the special account for conferences and other recoverable costs
(Thousands of United States dollars)

Eighteenth session of Conference of the Parties - Doha, Qatar (COP 18)	
Funding received from the State of Qatar	5 687
Expenditure	
Travel	2 821
Staff and other personnel costs	288
Operating expenses	383
Acquisitions	1 835
Administration fee	141
Total expenditure	5 470
Balance towards committed expenditure as at 31 December 2012	217
Seventeenth session of Conference of the Parties - Durban, South Africa (COP 17)	
Balance brought forward as at 1 January 2012	506
Prior period savings	601
Total funds available in 2012	1 107
Expenditure	
Travel	106
Staff and other personnel costs	3
Operating expenses	279
Administration fee	19
Total expenditure	408
Balance as at 31 December 2012	699
Sixteenth session of Conference of the Parties - Cancun, Mexico (COP 16)	
Balance brought forward as at 1 January 2012	86
Expenditure	
Travel	1
Operating expenses	1
Administration fee	
Total expenditure	2
Balance as at 31 December 2012 in favour of the Government of Mexico	84
Secretariat office moves (Langer Eugen and Altes Abgeordnetenhaus)	
Billed to the Government of Germany Oct 2011 - Sep 2012	278
Funding received from the Government of Germany	536
Total funds made available in 2012	815
Expenditure	
Staff and other personnel costs	181
Contractual Services	120
Acquisitions	872
Operating expenses	283
Total Expenditure	1 455
Surplus/Deficit as at 31 December 2012	(641)
Amount to be invoiced for the period October to December 2012	152
Remainder to be recovered under the Host Country Agreement	489

Annex 1 - Aging analysis of indicative contributions to the Convention as at 31 December 2012

Party	Before 2007 USD	2007 USD	2008 USD	2009 USD	2010 EUR	2011 EUR	2012 EUR
Afghanistan							26
Andorra							22
Antigua and Barbuda					257	251	301
Bahrain	2 827	5 006	5 090	5 083	5 013	4 904	5 875
Bangladesh					993	1 257	1 506
Benin				133	386	377	452
Brunei Darussalam						2 974	4 218
Burkina Faso			117	308	386	377	452
Burundi	1 731	156	158	158	132	129	155
Cameroon				90	1 414	1 383	1 657
Cape Verde			20	158	132	129	155
Chad	2 533	156	158	158	257	251	301
Comoros				30	132	129	155
Congo						286	452
Cook Islands							2
Costa Rica						2 318	5 122
Cote d'Ivoire			73	1 386	1 285	1 257	1 506
Cuba			1 610	8 318	9 127	8 928	10 696
Cyprus							6 930
Korea (North)					900	880	1 054
Democratic Rep. of Congo	2 909	455	463	462	386	377	452
Djibouti	488	156	158	158	132	129	155
Dominica	2 533	156	158	158	132	129	155
Dominican Republic	18 920	3 641	3 702	3 697	5 399	5 281	6 327
El Salvador					2 442	2 389	2 862
Equatorial Guinea					1 028	1 006	1 205
Ethiopia						623	1 205
Gabon					290	1 760	2 109
Gambia		156	158	158	132	129	155
Georgia							589
Greece							104 094
Grenada					132	129	155
Guatemala						2 329	4 218
Guinea	4 787	156	158	158	257	251	301
Guinea-Bissau	2 481	156	158	158	132	129	155
Haiti				308	386	377	452
Honduras						1 006	1 205
India						67 147	80 443
Iran, Islamic Republic of		20 279	27 764	27 727	29 952	29 298	35 100
Italy						1 534	753 062

Annex I Continued

Party	Before 2007 USD	2007 USD	2008 USD	2009 USD	2010 EUR	2011 EUR	2012 EUR
Jamaica						1 377	2 109
Jordan							442
Kazakhstan							35
Kuwait					33 809	33 070	39 619
Kyrgyzstan							96
Lao People's Democratic Republic			158	158	132	129	155
Lebanon			1 524	5 237	4 242	4 150	4 971
Liberia	304	156	158	158	132	129	155
Libyan Arab Jamahiriya	37 832	9 406	9 563	9 550	16 583	16 221	19 433
Luxembourg							13 558
Malawi					14	129	155
Mali							149
Mauritania	2 098	156	158	158	132	129	155
Micronesia, (Federated States of)						27	155
Montenegro						43	603
Morocco							8
Myanmar						754	904
Nauru	1 168	156	158	158	132	129	155
Nepal	3 234	455	463	462	771	754	904
Nicaragua		232	308	308	386	377	452
Niger	616	156	158	158	257	251	301
Nigeria		7 282	7 404	7 394	10 027	9 808	11 750
Niue							112
Pakistan				4 641	10 541	10 311	12 353
Palau			26	158	132	129	155
Papua New Guinea	459	303	308	308	257	251	301
Paraguay			771	770	900	880	1 054
Poland							179
Portugal							76 978
Republic of Moldova							301
Romania							26 664
Rwanda							25
Saint Lucia					95	129	155
Saint Vincent and the Grenadines	1 668	156	158	158	132	129	155
Samoa							155
Sao Tome and Principe	461	156	158	158	132	129	155
Saudi Arabia							105
Senegal			457	616	771	754	904
Serbia							5 574
Sierra Leone	2 338	156	158	158	132	129	155

Annex 1 Continued

Party	Before 2007 USD	2007 USD	2008 USD	2009 USD	2010 EUR	2011 EUR	2012 EUR
Slovenia							1 003
Solomon Islands						121	155
Somalia					132	129	155
Sri Lanka					886	2 389	2 862
Sudan					1 285	1 257	1 506
Syrian Arab Republic				1 490	3 214	3 144	3 766
Tonga			12	158	132	129	155
Turkmenistan					3 342	3 269	3 917
Tuvalu			26	158	132	129	155
Uganda					771	754	904
Ukraine							13 016
United Arab Emirates							58 901
United Republic of Tanzania			539	924	1 028	1 006	1 205
Uruguay							4 067
Vanuatu					92	129	155
Venezuela					1 036	39 483	47 302
Viet Nam							107
Yemen	9 383	1 062	1 080	1 078	1 285	1 257	1 506
Zimbabwe	3 338	1 214	1 234	1 232	386	377	452
Grand Total	102 108	51 519	64 924	84 554	154 644	273 745	1398 468

Annex 2 - Aging analysis of indicative contributions to the Kyoto Protocol as at 31 December 2012

Party	Before 2007 USD	2007 USD	2008 USD	2009 USD	2010 EUR	2011 EUR	2012 EUR
Antigua and Barbuda					192	188	182
Bahamas							5
Bahrain			3 778	3 818	3 743	3 662	3 545
Bangladesh					768	751	727
Barbados							2
Belize							2
Benin	275	117	92	92	288	282	273
Brazil							4 223
Brunei Darussalam						2 629	2 545
Burkina Faso			233	231	288	282	273
Burundi	188	117	92	92	96	94	91
Cameroon				1 041	1 056	1 033	1 000
Cape Verde				92	96	94	91
Chad					192	188	182
Comoros				92	96	94	91
Congo						282	273
Cook Islands							91
Costa Rica					862	3 192	3 091
Cote d'Ivoire		377	921	920	960	939	909
Cuba				6 247	6 815	6 666	6 454
Cyprus						4 018	4 182
Korea (North)					672	657	636
Democratic Rep.of Congo	482	350	349	347	288	282	273
Djibouti	188	117	92	92	96	94	91
Dominica	173	117	92	92	96	94	91
Dominican Republic	3 756	2 801	2 794	2 777	4 031	3 943	3 818
Egypt							20
El Salvador			665	2 314	1 824	1 784	1 727
Equatorial Guinea				23	768	751	727
Eritrea							81
Ethiopia						751	727
Fiji							18
Gabon					1 344	1 314	1 273
Gambia	113	117	92	92	96	94	91
Georgia							439
Greece						150	62 817
Grenada					96	94	91
Guatemala						2 629	2 545
Guinea	566	117	92	92	192	188	182
Guinea-Bissau	108	117	92	92	96	94	91

Annex 2 Continued

Party	Before 2007 USD	2007 USD	2008 USD	2009 USD	2010 EUR	2011 EUR	2012 EUR
Haiti				227	288	282	273
Honduras					653	751	727
India					23 424	50 135	48 545
Iran, Islamic Republic of				20 757	22 364	21 875	21 182
Italy						1 081	454 449
Jamaica						1 314	1 273
Jordan							3
Kazakhstan							90
Kiribati							33
Kuwait		300	130	21 055	25 244	24 692	23 909
Kyrgyzstan							91
Lao People's Democratic Republic			92	92	96	94	91
Lebanon			1 426	3 933	3 167	3 098	3 000
Liberia	188	117	92	92	96	94	91
Libyan Arab Jamahiriya	1 356	7 236	7 217	7 173	12 382	12 111	11 727
Luxembourg						20	8 182
Madagascar							81
Malawi					96	94	91
Mali							273
Marshall Islands							10
Mauritania	139	117	92	92	96	94	91
Micronesia, (Federated States of)						94	91
Montenegro						15	364
Morocco							15
Myanmar					389	563	545
Nauru	188	117	92	92	96	94	91
Nepal	505	350	349	347	576	563	545
Nicaragua	188	233	233	231	288	282	273
Niger	188	117	92	92	192	188	182
Nigeria		5 580	5 588	5 553	7 487	7 323	7 091
Niue							91
Pakistan				6 826	7 871	7 699	7 454
Palau				92	96	94	91
Papua New Guinea	566	233	233	231	192	188	182
Paraguay		47	582	578	672	657	636
Portugal						110	46 454
Qatar							183
Republic of Korea (South)							45 137
Republic of Moldova						1	182
Romania						39	16 091



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Annex 2 Continued

Party	Before 2007 USD	2007 USD	2008 USD	2009 USD	2010 EUR	2011 EUR	2012 EUR
Rwanda							91
Saint Kitts and Nevis							36
Saint Lucia					96	94	91
Saint Vincent and the Grenadines	179	117	92	92	96	94	91
Samoa						17	91
Sao Tome and Principe			38	92	96	94	91
Saudi Arabia							288
Senegal	246	467	466	463	576	563	545
Serbia							3 364
Sierra Leone			51	92	96	94	91
Slovenia						22	9 364
Solomon Islands						94	91
Somalia					16	94	91
Sri Lanka					165	1 784	1 727
Sudan					768	751	727
Syrian Arab Republic		776	1 863	1 851	2 400	2 347	2 273
Timor-Leste							66
Togo							53
Tonga			65	92	96	94	91
Turkmenistan				130	2 496	2 441	2 364
Tuvalu			92	92	96	94	91
Uganda		113	349	347	576	563	545
Ukraine							7 909
United Arab Emirates						85	35 545
United Republic of Tanzania	25	700	698	694	768	751	727
Uruguay						6	2 455
Uzbekistan							488
Vanuatu					96	94	91
Venezuela					30 139	29 480	28 545
Viet Nam							3 000
Yemen	1 132	817	815	810	768	751	727
Zimbabwe					288	282	273
Grand Total	10 749	21 784	30 130	90 764	170 449	211 648	905 902